

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 669

Introduced by Wickersham, 49

Read first time January 20, 1999

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to the County Property Tax Relief Program; to
- 2 amend section 77-3618, Revised Statutes Supplement, 1998;
- 3 to change calculations; to repeal the original section;
- 4 and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3618, Revised Statutes Supplement,
2 1998, is amended to read:

3 77-3618. (1) The County Property Tax Relief Program is
4 created. The program shall be used to distribute money to county
5 governments to provide property tax relief and equalize county
6 capacity to pay for public services from property taxes. Funds
7 shall be distributed on or before September 1 each year by the
8 Department of Revenue according to the formula created in this
9 section.

10 (2) The department shall calculate the amount to be
11 distributed to each county as follows:

12 (a) The county capacity shall be determined for each
13 county. This amount is the assessed value of the county for the
14 prior year multiplied by the county local effort rate, which is a
15 tax rate of one and ~~eight-tenths~~ seven-tenths cents per one hundred
16 dollars valuation, divided by the number of road miles maintained
17 by the county;

18 (b) The statewide county capacity shall be determined.
19 This amount is the statewide assessed value for the prior year
20 multiplied by the county local effort rate, which is a tax rate of
21 one and ~~eight-tenths~~ seven-tenths cents per one hundred dollars
22 valuation, divided by the number of road miles maintained by all
23 counties;

24 (c) The amount of aid due a county shall be determined by
25 subtracting the county capacity from the statewide county capacity,
26 if the result is a positive number, this amount multiplied by the
27 number of county road miles is the amount to be distributed to the
28 county subject to subdivision (d) of this subsection; and

1 (d) The amount distributed to a county shall not exceed
2 an amount equal to the result of a tax rate of five cents per one
3 hundred dollars on the assessed value of the county.

4 (3) The Department of Roads shall provide the county
5 road-mile information for all counties each year to the Department
6 of Revenue. The information provided shall be the same as
7 determined under section 39-2507.

8 (4) The Legislature shall appropriate five million five
9 hundred thousand dollars for fiscal year 1998-99 to the program
10 from the General Fund for purposes of this section.

11 Sec. 2. Original section 77-3618, Revised Statutes
12 Supplement, 1998, is repealed.

13 Sec. 3. Since an emergency exists, this act takes effect
14 when passed and approved according to law.